

TAIWAN 2022 INTERNATIONAL RELIGIOUS FREEDOM REPORT

Executive Summary

The constitution provides for freedom of religious belief. In May, the Legislative Yuan (parliament) passed a law allowing qualified religious groups to change the registration of real estate assets formerly held in the name of individual members. Under the new law, such assets may be held under the name of the qualified religious foundation, religious corporation, or temple. Officials said the practice of registering temples under individual names had led to conflicts, such as when an owner was ordered to auction off the property or inheritance questions arose.

The labor standards law continued not to cover domestic service workers and caretakers, who were therefore not legally guaranteed a weekly rest day. Due to this exclusion, many domestic workers continued to be unable to attend religious services. According to the Ministry of Labor (MOL), foreign caregivers and household workers whose employers denied them a weekly rest day to attend religious services could report their cases to the ministry. The MOL continued to coordinate with the Ministry of Health and Welfare to expand subsidized, short-term respite care services for employers, thereby enabling more migrant caregivers to take leave to attend religious services or conduct other activities without risking their employment. Multiple religious groups called on authorities to improve the current long-term care system and raise employer awareness of the significance of finding other assistance to allow migrant caregivers to take a rest day. MOL educated employers via traditional and new media during the year on the importance migrant employees place on attending religious services. Tibetan Buddhist monks again reported they continued to be unable to obtain resident visas for religious work, which authorities said was due to general rules governing foreigners who use travel permits instead of passports, rather than for religious reasons. In July, Pusin Tali, Taiwan's Ambassador at Large for Religious Freedom, stated at the International Ministerial Conference on Freedom of

Religion or Belief in the United Kingdom that diverse religious beliefs could coexist peacefully in Taiwan as long as they did not endanger Taiwan's security. The ambassador subsequently said that if, however, a religious belief had a "political purpose" and advocated for the unification of Taiwan and the People's Republic of China, that belief would pose a threat to Taiwan's sovereignty and security.

There were no reports during the year of significant societal actions affecting religious freedom.

Throughout the year, American Institute in Taiwan (AIT) representatives engaged with legislators and ministries, as well as with Ambassador Pulin. AIT representatives encouraged religious leaders, nongovernmental organizations (NGOs), and representatives of faith-based social service organizations throughout Taiwan to continue promoting religious freedom. In August, AIT partnered with Taiwan civil society organizations and Taiwan authorities to cohost the Regional Religious Freedom Forum in Taipei. AIT used social media to engage the public on religious freedom issues.

Section I. Religious Demography

The U.S. government estimates the total population to be 23.6 million (midyear 2022). According to a survey by the Academia Sinica's Institute of Sociology released in 2021, 27.9 percent of the population exclusively practices traditional folk religions, 19.8 percent Buddhism, and 18.7 percent Taoism, with 23.9 percent identifying as nonbelievers. The rest of the population consists mainly of Protestants (5.5 percent), I-Kuan Tao (2.2 percent), Catholics (1.4 percent), and members of other religious groups, including Jews, Sunni Muslims, Tien Ti Chiao (Heaven Emperor Religion), Tien Te Chiao (Heaven Virtue Religion), Li-ism, Hsuan Yuan Chiao (Yellow Emperor Religion), Tian Li Chiao (Tenrikyo), Precosmic Salvationism, Church of Scientology, the Baha'i Faith, Jehovah's Witnesses, Mahikari, The Church of Jesus Christ of Latter-day Saints, and the Family Federation for World Peace and Unification (Unification Church).

Some studies find that as many as 80 percent of religious practitioners combine multiple faith traditions. Many adherents consider themselves both Buddhist and Taoist, and many individuals also incorporate some aspects of traditional folk religions, such as shamanism, ancestor worship, and animism, into their belief in Buddhism, Taoism, Confucianism, or other religions. Some practitioners of Buddhism, Taoism, and other religions also practice Falun Gong, a self-described spiritual discipline. The Falun Gong Society of Taiwan states Falun Gong practitioners number in the hundreds of thousands; some scholars say the number is overestimated.

According to 2022 MOL statistics and the Council of Indigenous Peoples, a majority of the indigenous population of 582,000 is Protestant or Roman Catholic. There are an estimated 705,000 foreign workers, primarily from Southeast Asia. The largest group of foreign workers is from Vietnam, consisting of approximately 249,000 persons, who are predominantly Buddhist. The second largest group of workers is from Indonesia, consisting of approximately 241,000 persons, who are predominantly Muslim. Workers from the Philippines – numbering approximately 149,900 persons – are predominantly Roman Catholic.

Section II. Status of Government Respect for Religious Freedom

Legal Framework

The constitution provides for the free exercise and equal treatment under the law of all religions, which “shall not be restricted by law” except as necessary for reasons of protecting the freedoms of others, imminent danger, social order, or public welfare.

Religious groups may operate without registering. Taiwan categorizes registered religious groups as foundations, temples, or “social groups.” Most churches are registered as religious foundations. A religious group may voluntarily establish a religious foundation by registering with the courts once it obtains a permit from the central or local authorities. The group must provide an organizational charter,

a list of assets, and other administrative documents to register as a foundation. The Ministry of the Interior (MOI) requires that groups seeking to establish a Taiwan-wide religious foundation have real estate in at least seven administrative regions valued at 25 million new Taiwan dollars (\$816,000) or more and possess at least five million new Taiwan dollars (\$163,000) in cash. Alternatively, the group may receive a permit if it possesses cash in excess of 30 million new Taiwan dollars (\$979,000). A group may apply instead for a permit to establish a local religious foundation from local authorities, who have lower threshold requirements than the central authorities.

Temples may directly register with local authorities without needing permission from the MOI. Taiwan-wide religious social groups and local religious social groups may register with the MOI and local authorities, respectively. There are no minimum financial requirements for registration of temples or religious social groups.

Registered religious groups operate on an income-tax-free basis. Registered religious foundations and temples are also exempt from building and property taxes. Nonregistered groups are not eligible for the tax advantages available to registered religious groups. As of 2021, there were approximately 17,700 registered religious groups, including 1,800 religious foundations, 11,800 temples, and 4,100 religious social groups, representing more than 22 religions. Many groups choose not to register individual places of worship and instead operate them as the personal property of the group's leaders; such property is subject to taxes.

The Falun Gong Society is registered as a sports organization and not as a religious group.

The law provides that temples are under the management of a trustee monk or nun. It states, however, "They cannot take charge as trustee monk/nun if they are not citizens of the Republic of China [Taiwan]." The law does not apply to temples that are administered by Taiwan authorities (i.e., authorities own the

land and buildings), local public organizations, or private persons. In 2004, the Council of Grand Justices declared several articles of the act unconstitutional, since it imposed undue restrictions on how religious groups transfer their assets. In May, the Legislative Yuan passed a law allowing qualified religious groups to change the registration of real estate assets formerly held in the name of individual members. Under the new law, such assets may be held under the name of the associated religious foundation, religious corporation, or temple.

The MOI separates religious and charitable groups based on a group's articles of association. There is no law or policy that oversees a religious group's use of donations made to that group, whether for religious or charitable activities, or that requires a religious group to establish a separate charitable entity to conduct charitable activities. The law, however, prohibits charitable foundations from using donations for noncharitable purposes. Some religious groups establish separate charitable foundations to promote their charitable activities. An organization whose primary objective is philanthropy is not eligible to register as a religious group.

Religious groups are eligible to operate private schools. Authorities do not permit compulsory religious instruction in any Ministry of Education-accredited public or private elementary, middle, or high school. High schools accredited by the ministry may provide elective courses in religious studies, provided such courses do not promote certain religious beliefs over others.

The MOI and city- and county-level authorities are responsible for accepting complaints from workers who believe the authorities or individuals have violated their rights and interests for religious reasons.

Male citizens born after January 1, 1994, are subject to four months of compulsory military service. The law provides for six months of alternative military service for conscientious objectors who oppose military service on the basis of their religious belief.

Because of its unique status, Taiwan is not a party to the International Covenant on Civil and Political Rights, but it has a domestic law incorporating the text of the covenant.

Government Practices

In May, the Legislative Yuan passed a law allowing qualified religious groups to change the registration of real estate assets that were held in the name of individuals to instead be registered under the religious corporation, religious foundation, or temple. Executive Yuan spokesperson Lo Ping-cheng said the practice of registering temples under individual names had led to conflicts, such as when an owner was ordered to auction off the property or inheritance questions arose. The *Taipei Times* reported in January that according to the MOI, approximately 750 hectares of land belonging to 7,500 temples nationwide were registered under the names of natural persons. Department of Civil Affairs deputy director Cheng Ying-hung stated this was due to religious groups not having completed their temple registration at the time they acquired the land, temples being unable to pay gift taxes on donated land, or their land being used for farming and other purposes.

The Labor Standards Act continued not to cover domestic workers and caregivers, who were therefore not legally guaranteed a weekly rest day. This continued to limit their ability to attend religious services. As in years past, this problem was particularly salient among the island's approximately 217,000 foreign caregivers and household workers, predominantly from Indonesia and the Philippines, including Muslims and Catholics wanting to attend weekly religious services. Representatives from the Presbyterian Church in Taiwan Labor Concern Center, the Hsinchu Catholic Migrants and Immigrants Service Center, and the Chinese Muslim Association said the lack of a statutory rest day stemmed from local labor shortages, adding that most employers compensated their workers with overtime pay instead of time off. These groups called on authorities to improve the current long-term care system and raise employer awareness of the need to find other assistance, such as using local caregivers through respite care or asking family

members to step in, which would allow migrant caregivers to take rest days. Respite care provides short-term relief for primary caregivers, enabling more migrant caregivers to take leave to attend religious services or conduct other activities without risking their employment.

The MOL stated it consistently used various channels such as websites, messenger apps, radio programs, and published guides to encourage employers to allow their migrant domestic workers and caregivers to take a weekly day off and to educate employers on the importance to their migrant employees of attending religious services. The MOL also stated that during the year, it instituted a required online course for employers who recruited migrant domestic workers and caregivers that included discussion of rest days. Employers who did not allow their employee to take a weekly rest day or offer overtime pay would be punished per the terms of the labor contract, and migrant employees could report their cases and seek advice from the MOL. According to the ministry, none of the 14 such cases reported between January 2021 and December 2022 specifically referenced the inability to attend religious services.

The MOL continued its coordination with the Ministry of Health and Welfare to expand the eligibility of subsidized respite care services to Taiwan families. According to the MOL, there was a steady increase in use of taxpayer-funded respite care from 112,143 days in 2020 to 253,965 days in 2021. Religious leaders, however, said there was still a lack of significant progress on the issue overall, and they continued to urge authorities to take more action, adding Taiwan authorities could be more active in promoting subsidized respite care services and educating employers about migrant domestic workers' rights, including respect for their religious needs. The Chinese Muslim Association stated it continually encouraged employers to allow Muslim caregivers to attend religious services on Fridays or offer them a rest day during the weekend as alternative.

The Tourism Bureau of the Ministry of Transportation and Communications partnered with local restaurants having halal certifications to set up a Taiwan Halal Cuisine Pavilion for the first time at the annual Taiwan Culinary Exhibition in

August. The pavilion also included a model of a Muslim prayer room, a feature that the bureau said was intended to deepen understanding among persons in Taiwan of Muslim culture and respect for Islam.

The Tibet Religious Foundation stated that Tibetan Buddhist monks continued to be unable to obtain resident visas for religious work it said the authorities typically granted to other religious practitioners. The monks had to fly to Thailand every two months to renew their visas. The monks did not have passports and instead traveled using Indian Identity Certificates (ICs); these certificates, issued to Tibetans who reside in India but do not have Indian citizenship, were reportedly valid for travel to all countries. The foundation stated that authorities continued to deny resident visas in accordance with Taiwan's visa regulations. Taiwan authorities said they issued temporary religious visas to IC holders based on general rules governing foreigners who use travel permits and that denying the monks resident visas was not due to religious reasons.

In July, Ambassador at Large for Religious Freedom Pusin attended the International Ministerial Conference on Freedom of Religion or Belief in the United Kingdom, where he stated that diverse religious beliefs could coexist peacefully in Taiwan as long as they did not endanger Taiwan's security. He said Taiwan's path to religious freedom could be a role model for the Indo-Pacific region. On a subsequent occasion, the ambassador stated that if, however, a religious belief had a "political purpose" and advocated for the unification of Taiwan and the People's Republic of China, that belief would pose a threat to Taiwan's sovereignty and security.

In August, the Ministry of Foreign Affairs and Taiwan Foundation for Democracy jointly organized a Regional Religious Freedom Forum in Taipei titled, "An Indo-Pacific Civil Society Dialogue on Religious Freedom in Challenging Times." The forum included international participants representing eight countries. It focused on challenges to religious freedom amid growing authoritarianism in the Indo-Pacific region and the role of NGOs and civil society in countering authoritarianism. At the opening ceremony, President Tsai Ing-wen stated

religious freedom was a universal human right and Taiwan “knows what it means to stand on the frontlines of authoritarian aggression.” She said Taiwan was “committed to advancing religious freedom at home and abroad” and providing a model of inclusiveness for the Indo-Pacific region.

In August, Taiwan became an observer to the International Religious Freedom or Belief Alliance, which, as President Tsai Ing-wen noted in her opening remarks “works to protect religious minorities and fight religious discrimination.” At the forum, President Tsai called religious freedom “a universal human right.” She said, “Our vision is to create a world where no one is persecuted because of their beliefs, traditions, or religious identity.”

According to the MOL, there were no reports of complaints of religious discrimination from workers during the year.

Section III. Status of Societal Respect for Religious Freedom

There were no reports during the year of significant societal actions affecting religious freedom.

Section IV. U.S. Government Policy and Engagement

Throughout the year, AIT representatives engaged with legislators and ministries, such as the MOI and cabinet members, as well as with Ambassador at Large for Religious Freedom Pusin, on issues such as the rights of domestic workers and caregivers and the relationship between religious groups and the authorities.

AIT representatives continued to increase outreach to religious groups and scholars throughout Taiwan, including in Taipei, New Taipei City, and Hualien. Representatives met with scholars and leaders of various religious faiths, including the Chinese Muslim Association, Tibet Religious Foundation, Presbyterian Church in Taiwan, Apostolic Nunciature to Taiwan, and Tzu Chi Foundation to discuss religious freedom in Taiwan. AIT representatives

encouraged Taiwan's NGOs, religious leaders, and representatives of faith-based social service organizations to continue promoting religious freedom and religious harmony.

In August, AIT partnered with Taiwan civil society organizations and Taiwan authorities to cohost the Regional Religious Freedom Forum in Taipei. AIT continued to highlight religious freedom issues through social media, including Facebook and Instagram. For example, on August 30, AIT posted a statement from the AIT Director at the Regional Religious Freedom Forum noting, "By using this forum as a platform to connect survivors of religious repression and advocates for religious freedom in the Indo-Pacific region, we acknowledge the important role of civil society and encourage all partners to advance the critical work needed to keep the people who call the Indo-Pacific region home free from coercion, free to exercise democratic agency, and free to practice their religion of choice." This message generated more than 3,800 engagements and reached more than 25,400 individuals.